

**Delphi Corporation, et al.  
Chapter 11 Case 05-44481 (RDD)  
Deloitte and Touche LLP  
Sixth Interim Fee Application  
For the Period of 06/01/07 to 09/30/07  
Exhibit B - Narrative of Professional Services**

This narrative describes the major areas addressed by Deloitte & Touche LLP ("D&T") during the period encompassed by this interim fee application.

**TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS**

D&T performed various procedures related to technical accounting issues. Deloitte services included consultation with D&T's National Office and other senior Deloitte personnel, as well as discussions with debtor personnel and/or SEC personnel.

**PREPARATION OF FEE AND EXPENSE APPLICATIONS**

D&T prepared monthly fee statements for the months of March 2007 through August 2007 and the fifth interim fee application in accordance with the requirements mandated by the court. Included in this category is time associated with the compilation, summarization, review, and reconciliation of services provided and expenses incurred in this Chapter 11 proceeding, the preparation of court filings, and addressing fee committee inquiries regarding applications.

**8K CONSENT**

D&T provided services necessary for the issuance of a consent to reissue our opinion on prior financial statements relative to the Debtor's 8K filing. These services consisted of the planning and initiation of consent related procedures. D&T reviewed company prepared supporting documents, prepared planning memoranda, met with Debtor personnel regarding status and issues, and reviewed prior year workpapers to review and support debtor calculations related to disclosures concerning changes in the reporting of segments.